

SIXTH GUAM LEGISLATURE  
1962 (SECOND) Regular Session

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CERTIFICATION OF PASSAGE OF AN ACT TO THE GOVERNOR

This is to certify that Bill No. 403, "An Act to amend Subsection (a) of Section 19330.7, Sections 19330.10, 19330.11, Subsection (a) of Section 19330.2, Sections 19364, 19374 and 19375 of the Government Code of Guam relating to exemption, due date of real estate taxes, definition of 'home' and delinquency date", was on the 12th day of June, 1962, duly and regularly passed.



A. E. WON PAT  
Speaker

ATTESTED:



V. B. BAMBA  
Legislative Secretary

This Act was received by the Governor this 21st day  
of June, 1962 at 11:52 o'clock A. M.

/s/ Manuel F.L. Guerrero

MANUEL F. L. GUERRERO  
Secretary of Guam

APPROVED:

BILL DANIEL  
Governor of Guam

DATED: \_\_\_\_\_

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SIXTH GUAM LEGISLATURE  
1962 (SECOND) Regular Session

Bill No. 403

Introduced by \_\_\_\_\_  
Committee on Rules

AN ACT TO AMEND SUBSECTION (a) OF SECTION 19330.7,  
SECTIONS 19330.10, 19330.11, SUBSECTION (a) OF  
SECTION 19330.2, SECTIONS 19364, 19374 AND 19375  
OF THE GOVERNMENT CODE OF GUAM RELATING TO EXEMPT-  
TION, DUE DATE OF REAL ESTATE TAXES, DEFINITION  
OF "HOME" AND DELINQUENCY DATE.

1 BE IT ENACTED BY THE PEOPLE OF THE TERRITORY OF GUAM:

2 Section 1. Subsection (a) of Section 19330.7 of the Government  
3 Code of Guam is hereby amended to read as follows:

4 "(a) In order to obtain an exemption, the owner must file  
5 a claim with the assessor listing the property involved, in such  
6 form and containing such information as the assessor shall pre-  
7 scribe. No such exemption shall be allowed unless the claim  
8 therefor is filed on or before the fifteenth day of July, 1962,  
9 and thereafter on the fifteenth day of March of each year for  
10 which such exemption is claimed, except that once a claim is  
11 filed it shall have continuing effect as a new claim for the  
12 exemption for each subsequent year, unless it is disallowed or  
13 voided."

14 Section 2. Section 19330.10 of the Government Code of Guam is  
15 hereby amended to read as follows:

16 "Section 19330.10. Time for Action. The assessor shall  
17 act upon every claim for exemption on or before the first day  
18 of August."

19 Section 3. Section 19330.11 of the Government Code of Guam  
20 is hereby amended to read as follows:

21 "Section 19330.11. Appeal. When a claim for exemption  
22 has been denied the applicant may file his copy of notice of  
23 disapproval with the Board of Equalization on or before  
24 September 15 of the same year. The Board shall review the



1 claim and the evidence presented to the assessor, and shall give  
2 the applicant an opportunity to be heard. The Board shall  
3 reverse the decision of the assessor and grant the claim for  
4 exemption if it finds the applicant is entitled thereto, or  
5 affirm the decision of the assessor. The decision of the Board  
6 shall be final unless the applicant or the assessor shall, within  
7 fifteen days from the date of the decision of the Board, file an  
8 action for review in the Island Court."

9 Section 4. Subsection (a) of Section 19330.2 of the Government  
10 Code of Guam is hereby amended to read as follows:

11 "(a) 'Home' means a building used and occupied by the owner  
12 thereof, including outbuildings, and the land on which it is  
13 located if such land is owned by the owner of the building."

14 Section 5. Section 19364 of the Government Code of Guam is  
15 hereby amended to read as follows:

16 "Section 19364. Date of tax payment. The first half of  
17 all property taxes is due December 15th of each year. The  
18 second half of all property taxes is due February 20th of each  
19 year. The entire tax on property may be paid when the first  
20 installment is due."

21 Section 6. Section 19374 of the Government Code of Guam is  
22 hereby amended to read as follows:

23 "Section 19374. Delinquent: Date: Penalties. All taxes  
24 due December 15th, if unpaid, are delinquent December 31, of  
25 each year, at 5:00 o'clock p.m., and thereafter a delinquent  
26 penalty of 6% per annum attaches to them. Provided, however,  
27 that the minimum penalty under this section shall be \$2.00."

28 Section 7. Section 19375 of the Government Code of Guam is  
29 hereby amended to read as follows:

30 "Section 19375. Same: Same: Same: All taxes due  
31 February 20, if unpaid, are delinquent April 20, of each year,  
32 at 5:00 o'clock p.m., and thereafter a delinquent penalty of

1           6% per annum attaches to them. Provided, however, that the  
2           minimum penalty under this section shall be \$2.00."

3           Section 8. Section 19312.1 of the Government Code of Guam is  
4           hereby repealed and a new Section 19312.1 is hereby added to the Govern-  
5           ment Code of Guam to read as follows:

6                   "Section 19312.1. Same: valuation. For the calendar  
7           year 1962, the valuation of all property in Guam shall be the  
8           1960 valuation derived from the assessment roll of the govern-  
9           ment of Guam. For the calendar year 1963, the assessor shall  
10          ascertain the value of all property in Guam as of the first  
11          Monday in March, 1963, and as of the first Monday in March every  
12          three years thereafter, and such valuation shall be used as the  
13          basis for assessment during each year of each such period, sub-  
14          ject to the provisions of Section 19312.2."

15          Section 9. This Act is an urgency measure.